

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES OF AMERICA,

Petitioner,

- v -

PARAMOUNT GLOBAL,

Respondent.

No. 24 Misc. ____ (____)

DECLARATION OF SUSAN LOCKLIN

I, SUSAN LOCKLIN, pursuant to 28 U.S.C. § 1746, declare under penalty of perjury as follows:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division of the Office of the Area Director of the Internal Revenue Service (“IRS”), with the post of duty at 135 High Street, Stop 325, Hartford, Connecticut 06103. Pursuant to 26 U.S.C. § 7602, 26 C.F.R. § 301.7602-1, and IRS Delegation Order No. 4 (as revised), I am authorized to issue administrative summonses.

2. I make this declaration based on personal knowledge or information provided to me in the course of my employment, and if called upon to testify to the matters set forth in this declaration, I could do so competently.

3. In my capacity as a Revenue Officer, I am conducting an investigation for collection of the tax liabilities of Philip Jacques (the “Taxpayer”) for calendar years 2017 and 2018.

4. On November 2, 2023, in furtherance of my investigation and in accordance with 26 U.S.C. § 7602, I issued an administrative summons (the “Summons”) to Paramount Global (“Respondent”). The Summons directed Respondent to appear at 1 p.m. on November 27, 2023,

to testify and produce for examination the books, records, papers, and other data as described in the Summons. The Summons is attached to this declaration as Exhibit 1.

5. Also on November 2, 2023, in accordance with 26 U.S.C. § 7603, I served an attested copy of the Summons on Respondent by mailing the Summons via certified mail to Respondent's last known address, 1515 Broadway Floor 51, New York, New York, 10036. The Certificate of Service of Summons is attached to this declaration as Exhibit 2.

6. On November 27, 2023, Respondent did not appear. Respondent's failure to comply with the Summons continues to the date of this declaration.

7. The books, records, papers, and other data sought by the Summons are not already in the possession of the IRS.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been followed.

9. It is necessary to obtain the testimony of Respondent and to examine the books, records, papers, and other data sought by the Summons to aid in collection of the assessed income tax liabilities of the Taxpayer for calendar years 2017 and 2018.


10. The testimony and documents sought by the Summons may be relevant to, and can reasonably be expected to cast light upon, the subject of the IRS's investigation.

11. No Justice Department referral, as defined by 26 U.S.C. § 7602(d)(2), is in effect with respect to Respondent for the years under investigation.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 23 day of April, 2024

Hartford, Connecticut


SUSAN LOCKLIN
Revenue Officer #1004177452